

BEFORE THE STATE BOARD OF EQUALIZATION
ASSESSMENT APPEALS COMMISSION

Appeal of:

STACY HARRIS)	
Map 103-16-0-B, Parcel 7.00CO)	Davidson
Residential Property)	County
Tax Year 2005-2006)	

FINAL DECISION AND ORDER

Statement of the case

This is an appeal by the taxpayer from the initial decision and order of the administrative judge who affirmed the assessment by the Davidson County Board of Equalization as follows:

Land value	Improvement value	Total value	Assessment
\$40,000	\$30,500	\$70,500	\$17,625

The appeal was heard in Nashville on October 25, 2006 before Commission members Stokes (presiding), Gilliam and White.¹ Ms. Harris represented herself, and staff appraiser Jason Poling appeared on behalf of the assessor. By agreement of the parties, the appeal is amended to include tax year 2006 as well as 2005.

Findings of fact and conclusions of law

The subject property is a 672 square foot condominium located at 4215 Harding Road in Nashville. Ms. Harris has had to sue her condo management association for failure to properly maintain her unit, and she insists no one would buy it under these circumstances. She did not attempt to quantify by comparable sales or otherwise, how the condition of her property or her troubles with the management association would affect the value of her property, and this factor alone leaves us no alternative but to accept the recommendation of the administrative judge. In these proceedings the law imposes the burden of proof on the party seeking to change the *status quo*, in default of which the *status quo* is affirmed.

These condos sell frequently, and sales produced at the hearing by the assessor averaged from \$120 to over \$200 per square foot. Ms. Harris' unit is appraised, after a sizable reduction by the county board of equalization, at \$105 p.s.f., which represents a depreciation adjustment of 71%. We are persuaded this sufficiently accounts for Ms. Harris' circumstances.

ORDER

It is therefore ORDERED, that the initial decision and order of the administrative judge is affirmed. This order is subject to:

1. Reconsideration by the Commission, in the Commission's discretion.

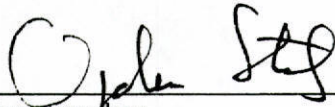
Reconsideration must be requested in writing, stating specific grounds for relief and the request must be filed with the Executive Secretary of the State Board within fifteen (15) days from the date of this order.

2. Review by the State Board of Equalization, in the Board's discretion. This review must be requested in writing, state specific grounds for relief, and be filed with the Executive Secretary of the State Board within thirty (30) days from the date of this order.

3. Review by the Chancery Court of Davidson County. A petition must be filed within sixty (60) days from the date of the official assessment certificate which will be issued when this matter has become final.

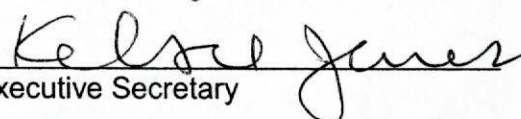
Requests for stay of effectiveness will not be accepted.

DATED: 12-19-06



Presiding member

ATTEST:



Executive Secretary

cc: Ms. Stacy Harris
Ms. Jo Ann North, Assessor

¹ Mr. Wade and Mr. Jones sat as designated alternates for absent members, pursuant to Tenn. Code Ann. §4-5-302.